MUST BE FILED WITH THE

Nebraska Personal Property Return

Tax Year	

ASSESSOR ON OR			ook Value	, o		
BEFORE MAY 1, OR PENALTY			County Name			
SHALL BE ASSESSED		Attach all su	pporting sched	ules		
Name of Property Owner				Telephone Number	Tax District	
				()		
Street or Other Mailing Address				Property Type	Precinct or Township	
City	State	Zi	o Code	Legal Description		
•						
Address of Property (if different than above)	City	State	Zip Code			
,	,		•			
		Totals			Taxable Value	
1 Commercial and industrial to	otal (from schedul	e)			1	
	(o ,				
2 Agricultural machinery and e	equipment total (fr	om schedule	e)		2	
_ , igouu.aaoo., aa s			,			
3 TOTAL TAXABLE VALUE (t	otal of lines 1 and	12)			3	
Describe any le	ased or consigned p	roperty in you	custody, and li	st name and address of lessor	or owner:	
Description of			, , , , , , , , , , , , , , , , , , ,	Name and Address of Lesso		
	,					
Under penalties of la	w I declare that I have	examined this retu	ırn including any a	attached schedules, and to the best of	mv	
knowledge and belief, it is			arri, irroraamig arriy o		,	
sign						
_ Signature of Property Owner					Date	
here 🔪						
Signature of Preparer Other	than Owner				Date	
FOR ASSESSOR'S USE ONLY						
Depreciation Worksheet Reviewed		FUR ASSES	JOE ON	LI		
Date	Initials			PENALTY	10% 25%	

INSTRUCTIONS

WHO MUST FILE. If you hold or own any taxable tangible personal property on January 1 at 12:01 a.m. of the year for which the assessment is being made, you must file a Nebraska Personal Property Return.

If you lease property from another person, you must file a Nebraska Personal Property Return.

If you lease property to another person, you must file a Nebraska Personal Property Return.

If you bring property into the state between January 1 at 12:01 a.m. and July 1, you must list the property on or before July 31, unless you can show the property was purchased after January 1 at 12:01 a.m. or was assessed in another county or state.

WHEN AND WHERE TO FILE. This return must be filed on or before May 1 with the assessor for the county in which the personal property is located. If you have property in more than one county, you must file a return with each county in which you have property. If you have property at more than one location in the same county, contact the assessor to determine if more than one return is required.

Date

SITUS FOR PROPERTY. Property of an established agricultural or commercial business is assessed at the place of business unless the property has acquired local situs elsewhere. Property will acquire local situs elsewhere if it is kept in a location, other than the location of the business, for the greater portion of the calendar year.

Signature of Assessor

WHAT PROPERTY IS TAXABLE. All depreciable tangible personal property which has a Nebraska net book value greater than zero is taxable, except licensed motor vehicles, livestock, and certain rental equipment.

Irrigation equipment, such as pivots, pumps, and motors, is personal property and must be listed on the Nebraska Personal Property Return. These items are not included in the value of land.

WHAT PROPERTY MUST BE LISTED. You must list all taxable property that you own or that you lease from another person.

If you are unable to list leased property because you do not know the Nebraska adjusted basis, you must provide a description of the property and the name and address of the owner or lessor of the property.

If you lease property to another person, you do not need to list any property which is listed and **valued** on the lessee's return.

PENALTIES. Any taxable personal property value not reported by the May 1 filing deadline shall be subject to a penalty.

Any personal property value added after May 1 and on or before July 31 of the year the property was required to be reported shall be subject to a penalty of 10 percent of the tax due on the value added.

Any personal property value added on or after August 1 of the year the property was required to be reported shall be subject to a penalty of 25 percent of the tax due on the value added.

PROTESTS. Personal property protests must be filed on or before May 1.

You may also protest if the assessor notifies you of a change in the value of property, of the addition of omitted property, of the failure to file a return, or of the assessment of a penalty. You have 30 days from the date the notice is mailed to file a written appeal of the action with the county board of equalization.

COLLECTION OF THE TAX. Personal property taxes are due and payable on December 31 and become delinquent in halves on May 1 and September 1 following the due date (except in counties with a population over 100,000 which have delinquent dates of April 1 and August 1). On the due date, the taxes become a first lien on all personal property you own. If the taxes are not paid, any personal property you own, whether taxable or not, is subject to seizure in order to satisfy the lien.

ACCELERATION OF TAXES. When all or a substantial amount of your taxable personal property is sold, attached, or removed, or any attempt to do so is made, the tax will be accelerated and become immediately due and payable.

DEFINITIONS

DEPRECIABLE TANGIBLE PERSONAL PROPERTY is any tangible personal property which is used in a trade or business or for the production of income and which has a determinable life of more than one year.

Any capital or depreciable improvements or additions to an item of personal property shall be listed separately for property tax purposes.

YEAR is the number of years since the property was acquired. The factor shown for year one shall be the percent used for January 1 of the year following the year of acquisition of the property. The factor shown for year two shall be the percent used January 1 of the second year following the year of acquisition of the property, etc.

NUMBER OF ITEMS is the quantity of each specific item. **Identical** items may be grouped together on one line of the Nebraska Personal Property Schedule **only** when such items were acquired in the same calendar year and have the same recovery period.

NEBRASKA ADJUSTED BASIS is the adjusted basis for federal income tax purposes, increased by the amount of the depreciation, amortization, or deduction under section 179, taken on the personal property. Generally, the Nebraska adjusted basis will be the cost of the item, including sales tax, freight charges, and installation and testing charges. It will not include the refunded sales tax on agricultural machinery and equipment purchased on or after January 1, 1992 for use in commercial agriculture.

If property rehabilitation expenses result in an increased federal adjusted basis of the property, the Nebraska adjusted basis must be increased accordingly.

For property that is transferred by gift or inheritance, the Nebraska adjusted basis is the same as it was for the previous owner, whether or not there is a change in the adjusted basis for federal income tax purposes caused by the transfer.

For property that is transferred in the creation, dissolution, or reorganization of corporation, partnership, or trust, that is tax-free for income tax purposes, the Nebraska adjusted basis shall be the same as it was for the previous owner.

Example: A son inherits a business from his father. The tangible personal property of the business will have the same Nebraska adjusted basis as it had when the business was owned by the father. The property's year acquired will also be the same as it was for the father.

Example: A farmer incorporates his farming operation and transfers a tractor to the corporation. The tractor was purchased three years earlier for \$40,000 and has a recovery period of seven years. For property tax purposes, the corporation will be taxed on a three-year-old tractor with a Nebraska adjusted basis of \$40,000, a depreciation factor of 55.13% (from Table 1), and a net book value (taxable value) of \$22,052.

RECOVERY PERIOD is the period over which the value of property will be depreciated for Nebraska property tax purposes. Table 2 includes recovery periods for some assets. If you have property not contained in Table 2, use the federal MACRS recovery period.

DEPRECIATION FACTOR is the percentage of the Nebraska adjusted basis that is taxable. Use Table 1 to find the appropriate depreciation factor for the recovery period and year.

Example: You purchased office furniture for \$5,000 two years ago. You elected to take a section 179 deduction for the full amount of \$5,000 in that income tax year. Even though for income tax purposes this property is "fully depreciated," it is still taxable for property tax purposes in the current year, since office furniture has a recovery period of seven years (from Table 2). The Nebraska adjusted basis of \$5,000 is multiplied by the depreciation factor of 70.16% (from Table 1) to produce a current year net book taxable value of \$3,508.

NET BOOK VALUE is the taxable value for property tax purposes. It is the Nebraska adjusted basis of the tangible personal property multiplied by the appropriate depreciation factor for the recovery period and year. The property tax is imposed on the net book value of tangible personal property.

Example: A computer has a Nebraska adjusted basis of \$12,000. The computer was purchased three years ago. The computer has a recovery period of five years. The depreciation factor (see Table 1) is 41.65%. The net book value (taxable value) of the computer is \$4,998.

	IABL	E 1 — Nebrask		-	51013	
Year			RECOVERY PER	1		
	3	5	7	10	15	20
1	75.00%	85.00%	89.29%	92.50%	95.00%	96.25% 89.03
2	37.50	59.50		70.16 78.62 85.50		
3	12.50	41.65		55.13 66.83 76.95		82.35
4	0.00	24.99	42.88	42.88 56.81 69.25		76.18
5		8.33	30.63	48.07	62.32	70.46
6		0.00	18.38	39.33	56.09	65.18
7			6.13 30.59 50.19			60.29
8			0.00	21.85	44.29	55.77
9			0.00	13.11	38.38	51.31
10				4.37	32.48	46.85
11				0.00	26.57	42.38
12				0.00	20.67	37.92
13					14.76	33.46
14					8.86	29.00
15					2.95	24.54
16					0.00	20.08
17						15.62
18						11.15
19						6.69
20						2.23
21						0.00
		TABLE 2	— Recovery I	Periods	l.	
	(Equivalent to	o the Federal "Modif			" [MACRS])	
PART A PI	ERSONAL PROPERT	Y USED IN ALL BUS	INESS ACTIVITIES.			Recovery
	ITHOUT REGARD TO					Period
W	ITHOUT REGARD TO	THE TYPE OF BUS	INESS		t)	
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TABLE 2 (continued)

	Recovery
MANUFACTURING (continued) Manufacture of aerospace products	Period 7
Manufacture of athletic, jewelry, and other goods	
Knitted goods and textured yarns	
Carpets and dyeing, finishing, and packaging of textile products and manufacture of medical	
and dental supplies	
Special tools and devices for food and beverages, rubber products, finished plastic products,	5
glass products, fabricated metal products, and manufacture of motor vehicles	3
Sawmill equipment in permanent sawmills	
Sawmill equipment in temporary facility	
OIL AND MINERAL:	
Mining – assets used in mining and quarry (e.g., sand, gravel, stone, etc.)	7
Exploration for and production of petroleum and natural gas, including gathering pipelines	
and related storage facilities, compression or pumping equipment	7
Drilling onshore oil and gas wells	5
CONSTRUCTION:	
Assets used in construction by general building, special trade, heavy and marine construction	
contractors, operative and investment builders, real estate subdividers and developers,	
and others except railroads	5
TELEPHONE COMMUNICATIONS AND RADIO AND TELEVISION BROADCASTING:	
Telephone distribution plant (poles, lines, aerial wires, underground conduits, etc.)	
Telephone central office equipment (central office switching equipment)	
Telephone station equipment Computer-based telephone central office switching equipment (function are those of a computer	/
or peripheral equipment used in its capacity as telephone central office equipment)	5
Radio and television broadcasting (except transmission towers)	
Cable and long-line systems (transmission lines)	
TELEGRAPH AND SATELLITE COMMUNICATIONS:	0
Central office control facilities (switching and monitoring signals)	10
High-frequency radio and microwave systems (transmitters, receivers, transmission lines, and towers).	
Computerized switching, channeling, and associated equipment	
Satellite ground segment property	
Equipment installed on customer premises	
Support equipment	7
Headend	7
CABLE TELEVISION:	
Subscriber connection and distribution systems	7
Program origination	5
Service and test	5
Microwave systems	5
RECREATION:	
Assets used in provision of entertainment for fee (e.g., bowling alleys, billiard and pool halls, theater miniature golf courses, etc.)	
Theme and amusement parks	
MISCELLANEOUS:	
Electric utility transmission and distribution plant	20
Waste reduction and resource recovery plants	
Furniture and appliances used in rental property	

Nebraska Net Book Value Personal Property Schedule • Attach as many schedules as necessary to your Nebraska Personal Property Return • Retain one copy for your records

Name as Shown on Nebraska Personal Property Return	For Tax Year

TYPE OF PROPERTY (Check Only One of the Boxes)						
1 COMMERCIAL AND INDUSTRIAL PROPERTY 2 AGRICULTURAL MACHINERY & EQUIPMENT						
Itemize in full. You may include more than one item on a line ONLY when items were acquired in the same calendar year and have the same recovery period.						
(A) Item Name/Description	(B) Year Acquired	(C) No. of Items	(D) Nebraska Adjusted Basis	(E) Recovery Period	(F) Net Book Depreciation Factor	(G) Net Book Taxable Value (Col. D X Col. F) (Round to Whole Dollar)
			\$		%	\$
TOTAL this page (if more than one schedule total of all pages on line 1 or line 2, as appropriate to the control of the contro	is used, to oriate, of the	tal eacl e Nebr	l n page separately) aska Personal Prop	. Enter perty Return .		\$